



COUNTY OF PLACER

PROPERTY TAX REQUIREMENTS FOR PARCEL MAPS AND SUBDIVISIONS

Placer County Code, Section 19.225 requires that, for maps in the incorporated areas, tax certifications be secured prior to the time the final map is set for hearing before the Placer County Board of Supervisors. Pursuant to California Government Code, Section 66493, property owners or sub dividers shall pay all taxes and special assessments which are a lien against the property, including those which are not yet due and payable at the time the final parcel/subdivision map is **recorded**. Real property taxes become a lien against the property on January 1st preceding each fiscal year. Therefore, if the map will be recorded after January 1st, a prepayment of the following fiscal year estimated tax bill must be paid. Supplemental taxes become a lien on the date of event.

PAYMENT REQUIREMENTS/BASED ON DATE OF RECORDING:

| | Current Year | Next Year | Delinquent Taxes | Supplemental Taxes |
|---------------|---|--|----------------------|------------------------|
| 1/1 - 4/10 | 2 nd installment current year | 1 st & 2 nd estimated for next fiscal year | All delinquent taxes | All supplemental taxes |
| 4/11 – 6/30 | N/A | 1 st & 2 nd estimated for next year | All delinquent taxes | All supplemental taxes |
| 7/1 - 9/30 | 1 st & 2 nd estimated | N/A | All delinquent taxes | All supplemental taxes |
| 10/1 - 12/10 | 1 st & 2 nd installment | N/A | All delinquent taxes | All supplemental taxes |
| 12/11 - 12/31 | 2 nd installment current year | N/A | All delinquent taxes | All supplemental taxes |

Payment of taxes and a tax certification signed by the Assessor, Auditor, and Treasurer/Tax Collector is required before a parcel or subdivision map can be filed with the Placer County Recorder.

It is important to note that Tax Certifications are only valid for a specified period of time. In order to ensure timely recording of the map, all required documentation, including the map and the valid tax certification, must be filed with the Placer County Recorder at least ten (10) working days prior to the requested recording date.

- SEE REVERSE -

PROCEDURE FOR OBTAINING A TAX CERTIFICATION

1. Complete and return the attached form to the Assessor Department at the address shown at the bottom of this form.

The following must be included with completed packet:

- a. A check or money order in the amount of \$48.00 payable to the County of Placer.
- b. A copy of the Preliminary Title Report/Parcel Map Guarantee.
- c. A copy of the final parcel/subdivision map.

If this MAP covers only a portion of the current Assessor's parcel(s), the value totals used for this estimate will be for the entire Assessor's parcel(s) unless an application for separate valuation (segregation) of taxes is made to the Placer County Tax-Collector's Department. The segregation must be completely processed by the Assessor, Auditor, and Treasurer-Tax Collector Departments before the Tax Certification reflecting the segregated values can be processed.

2. When the Tax Certification processing is completed by the Assessor and Auditor Departments, the Tax Collector's Office will notify the applicant, or the applicant's designee, of the tax amount due. A fee of \$15.00 for the first parcel and \$2.00 for each additional parcel is required in addition to the taxes due.
3. The time required to process a Tax Certification is generally **two weeks**. This time is in addition to the ten (10) working days required by the Recorder for filing the map. **You should allow a minimum of 30 days for the complete process of tax certification and recording.** However, depending upon the completeness of the information provided with the application and the time available within the three departments, longer processing times are sometimes experienced. We realize the importance of a timely response and make every effort to expedite the process.

If the property involved in this Tax-Estimate covers more than one existing Assessor's parcel, with each being owned by different owners, and the property lines defined on the new map do not coincide with existing lines of ownership, additional delays in obtaining the estimate could be encountered.

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|-------------------------|-------------------------------------|----------------|
| Assessor | 2980 Richardson Drive, Auburn 95603 | (530) 889-4300 |
| Treasurer-Tax Collector | 2976 Richardson Drive, Auburn 95603 | (530) 889-4120 |
| Auditor/Controller | 2970 Richardson Drive, Auburn 95603 | (530) 889-4160 |

Please ask to speak to the tax certification specialist in each department.